Gazette No. 25 dated 18th June 1957.

PART I.

Labour and Local Administration Department

NOTIFICATION.

No. L. Dis. 8737/57/L & LAD.

Dated, Trivandrum, 11th June 1957.

The award of the Arbitrator in respect of the dispute between the Management of the Vanaja Textiles Ltd., Ramavarmapuram, Trichur and their workmen represented by the Vanaja Textiles Staff Association, Trichur received by Government on 29-5-57 is hereby published under Section 17 (1) of the Industrial Disputes Act, 1947 (Central Act XIV of 1947).

By order of the Governor,
P. I. JACOB,
Secretary.

IN THE DISPUTE

Between

THE VANAJA TEXTILES, LTD., RAMAVARMAPURAM, TRICHUR

And

THEIR WORKMEN

REPRESENTED BY THE VANAJA TEXTILES STAFF ASSOCIATION, RAMAVARMAPURAM, TRICHUR.

Present: Shri P. N. Krishna Pillai, Alupuram, Alwaye— *Arbitrator.*

Representing the Management:—
Shri Geo P. Paul, General Manager,
Vanaja Textiles, Ltd.,
Ramavarmapuram, Trichur

Representing Workmen:—

1. Shri K. Karunakaran, President, The Vanaja Textiles Staff Association, Trichur.
2. Shri K. Prabhakaran, Vice President, do.
3. Shri M. Sankara Menon, Secretary, do.
4. Shri K. K Vasu Panicker, Regional Committee President, INTUC., Trichur.

An industrial dispute between the Management of the Vanaja Textiles, Ltd., Ramavarmapuram, Trichur, and their workmen represented by the Vanaja Textiles Staff Association has been referred to me under Section 10A of the Industrial Disputes Act, for my arbitration. An arbitration agreement for the reference of the dispute to me was entered into by the parties in Form C prescribed in the Kerala Industrial Disputes Rules, 1957, and was forwarded to the appropriate authorities mentioned in Rule 7 of the above Rules.

The issues for arbitration are the following:

(1) Who are the persons coming under the category of staff in the Vanaja Textiles, Ltd., Ramavarmapuram ?

(2) To what quantum of bonus are the staff entitled for the years 1955 and 1956 ?

(3) Are the staff entitled to any interim relief till the finalisation of the decision of the Tripartite Committee for the Textile Industry as regards salary and leave facilities and if entitled by how much and from which date ?

I held three sittings. The first two sittings were held on May 13, and 14, 1957 in the Alwaye Rest House and the third on May 18, 1957 in Ernakulam Rest House. The Association and the Management submitted their written statements and stated their case in full. After perusing the records and hearing the parties I make the following

AWARD.

Issue No. (1). The Union contends that the staff in the factory traditionally consisted of 3 categories, (1) non-technical, (2) technical and (3) watch and ward. A list of 36 workmen classifying them under each of the above categories as staff was also submitted by them. The Management, on the other hand, contends that according to the practice in the Industry and in the mill there are only 19 workmen who can be classified as staff. While they admit that the employees mentioned in pages 1 and 2 of the list submitted by the Union are staff members, they refute the contention of the Union that the employees mentioned in pages 3 and 4 of the list are to be categorised as staff. According to them the technical staff listed by the Union are only monthly-paid workmen. They state that their attendance register and acquittance roll are different from those of the other staff members. Further, the Management also strongly urge that watch and ward men are not to be classified as staff, but as workmen. Therefore, the dispute on this issue revolves into a simple question whether the Spinning Maistry, Roving Maistry, Blacksmith, Carpenter, Roller-coverer and Scavenger on the one hand and the watch and ward staff on the other are to be considered as members of the staff or not. The classification of staff and workmen traditionally followed in the textile industry and industry in general should be the guiding principle in deciding this issue. It is sometimes thought, as the Staff Association in the present case does, that those who are monthly paid should be classified as staff and those who are daily, weekly or fortnightly paid should be considered as workers. A little scrutiny will convince any one that a classification based on this will be unreal. There are many Industries even in the Trichur District where all the employees whether workers in the plant or otherwise are paid monthly. Even in the present instance Blacksmiths and Carpenters who are working in connection with the operation in the factory are paid monthly and by no stretch

of imagination can they be classified as staff members. The safest criterion to be adopted for the demarcation of staff and workers is as to whether the person concerned is doing manual work in connection with the operation of the plant or not. Applying this test I find that the Spinning Maistry, Roving Maistry, Blacksmith, Carpenter and Roller-coverer are workers and not staff. It is admitted that the Maistries mentioned above and the Roller-coverer are doing manual work in connection with the manufacturing process. Therefore, they and the Blacksmith and Carpenter are to be classified as workers. The Scavenger has nothing to do with the operation of the plant and he will be in the category of staff. The only remaining employees whose classification is in dispute are the members of the watch and ward. The management strenuously argue that they are, according to rulings of certain Industrial Tribunals, doing manual work and hence cannot be accepted as members of the staff. It is true that there are rulings to the effect, notable among them being the omnibus Jute Award in West Bengal, that the watch and ward men are doing manual work; but it has to be noted that the question that came up for decision in those cases was simply whether they are workmen as defined in the Industrial Disputes Act or not. Here the question is different. Applying the principle adopted by me in determining whether a particular employee is a staff member or not, I find that the watch and ward members who are not engaged in manual work in connection with the operation of the plant, are to be classified as staff members. In the result I answer the issue as follows:—

> Spinning Maistry, Roving Maistry, Blacksmith, Carpenter and Roller-coverer are workers and not members of the staff. The Scavenger and the watch and ward are to be classified as staff. There is no dispute regarding others in the list submitted by the Union.

Issue No. 2.—This issue relates to the quantum of bonus the staff are entitled to as bonus for the year 1955—56. The contention of the Union is that in the year in question the Mill has made sufficient surplus profit to warrant the payment of three months' pay as bonus. The Management's contention is that the Mill has incurred a deficit in its working during the year. They have submitted a statement of accounts showing that the deficit amounts to Rs. 2,15,730. In this connection, it has to be noted that the present management are only financiers and temporary managers of the Mill and that the Board of Directors of the Company to whom they are responsible has not published any Balance Sheet for the year. In this dispute Management also raise the point that there is a conciliation agreement on the issue of bonus dated December 17, 1956 with the Vanaja Textiles Labour Union and the same is binding on all workmen who come within the definition of workmen under the Industrial Disputes Act. According to that agreement they have paid one month's total earnings as bonus for the workers though they are not entitled legally to any bonus since the working of the Mill during 1955—56 has resulted in a loss. All excepting twenty members of this Staff Association have received bonus by now

and the Management contend that the reopening of the issue legally settled will cause grave repercussions in the working of the Mill.

Before deciding this issue, it is necessary to go into the origin of the dispute and also that of the Vanaja Textiles Staff Association. Originally there was only one Union in the Mill—The Vanaja Textiles Labour Union. Its President was Shri K. Karunakaran, the present President of the Staff Association. He was removed from the Presidentship of the Labour Union by people belonging to a political group other than the one to which Sri Karunakaran belongs. Subsequently the Staff Association admittedly with a membership of twenty workmen out of a total of three hundred and thirteen employees in the Mill was formed in November or December 1956. As is usual with Unions in this part of the country, the Staff Association also started its activities with the presentation of a charter of demands to the Management. Bonns for 1955-56 was one of the many demands. In the meanwhile, there was already a demand for bonus for the same year presented by the Labour Union which is admittedly the majority organisation of workpeople. The Conciliation Officer, Trichur, in a conference held on December 17, 1956, in which the representatives of the Management and the Labour Union were present, settled the issue. According to the decision in the conciliation settlement workers were to be paid one month's total wages as bonus for 1955-56. The Management have paid the bonns and all except twenty employees belonging to the Staff Association have accepted the same. This is the history of this dispute.

The Management have raised a preliminary objection that since there is a settlement arrived at in the course of conciliation proceeding binding on all workmen, including the twenty members of the Staff Association, the latter are not entitled to raise the same issue in the present arbitration. They rely on Section 18 (d) of the Industrial Disputes Act. According to this Section, if the party to a dispute is composed of workmen the award in an adjudication and/or the settlement arrived at in the course of conciliation are binding on "all persons who were employed in the establishment or part of the establishment as the case may be, to which the dispute relates on the date of the dispute and all persons who subsequently became employed in that establishment or part". The Union, on the other hand, contends that the above plea of the Management is against the fundamental principles of justice since the Staff Association is not a party in the conciliation proceedings. I am of the view that the contention of the Management has much force. It has to be noted that the award and settlement arrived at in the course of conciliation proceedings are placed on the same footing in Section 18 of the Act. If the principle that the settlement should not be binding on those who are not parties to it is advanced, it has to be noted that the Section obviously runs counter to the same. It is admitted that the settlement will be binding on employees who are not members of the Union. If there is only one Union and a settlement is arrived at in the course of conciliation proceedings, the same will be binding on

non-members of the Union or those who will be employed in future and who are not parties to the settlement. The same is the case with an award in an adjudication also. So it is obvious that the Section ignores the so-called fundamental principle relied on by the Union. The intention of this legislation is to maintain Industrial peace and mete out social justice and the provision that a settlement with an effective representative Union ensuring Industrial peace will be binding on all workmen does not run counter to any fundamental principle in an Industrial enactment of this nature. Here we have to note the distinction made in the Act between awards in adjudication and settlements arrived at in the course of conciliation proceedings on the one hand and the awards in arbitration proceedings and bi-partite settlements on the other hand. Whereas the former is binding on all persons at present employed and hereafter employed, the latter is binding only on parties to the same. This distinction, I presume, is deliberately made by the Legislature. The Adjudicator and the Conciliation Officer who are statutory authorities under the Act are given the option to determine which of the Unions of workmen should be parties to the proceedings before them so as to ensure effective industrial peace and discharge substantial social justice. In the present case the Conciliator rightly thought that when an agreement was possible with a Union representative of the vast majority of workmen, he should conclude a settlement under the Act which will ensure industrial peace in his jurisdiction. As I have already stated, Section 18 places awards of Industrial Tribunals and settlements arrived at in the course of conciliation proceedings on the same footing. It has been held by the Labour Appellate Tribunal in the Hopkins and Williams, Travancore, Ltd., case (1956-II LLJ 60) that an award is binding on all employees even if it is passed on a contest with a Union representing only a section of workers. Therefore, it is clear that the settlement arrived at in the course of conciliation proceedings should also be equally binding on all workmen. Even leaving aside the legal aspect, I do not think that it will be practical wisdom to re-open the issue of bonus for 1955-56 happily settled in a conciliation proceedings with a Union representing the majority of workmen simply because a group of twenty workmen do not agree with that settlement. It has been held in the Meenakshi Mills case by the Labour Appellate Tribunal (1953-II LLJ 520) that invidious distinction shown by the Company in the payment of bonus to clerical staff and other workmen will have serious repercussions on the harmonious relations between the management and labour. In a dispute in the Bhatpara Tea Estate the Tribunal held that distinction in the payment of bonus to employees considered essential and others cannot be countenanced (1952-II LLJ 79). In the dispute between Cawnpore Chemical Works, Ltd., and its workman the Adjudicator held that to grant bonus to one Section of workmen (Clerks) at a higher rate and to the other at a lower rate will be the reversal of social justice (1954-I LLJ P 872 at P 875). In the present case the dispute about bonus for 1955-56 for workers has been settled as stated above and all but twenty employees have received the bonus. It will create undesirable repercussions and will reverse social justice if a different rate

of bonus is to be paid to these twenty people. Therefore, I find that the workmen in the Vanaja Textiles whether members of the staff or otherwise are entitled to a month's average earnings as bonus for the year 1955-56.

ISSUE No. 3. This issue relates to interim relief in salary and leave facilities to staff pending finalisation of standardisation by the Tripartite Committee for the textile industry. The Union in their written statement says that the salaries paid in the Mill are lower than the rates prevailing in the area in the industry and hence an interim relief is needed. Here also we run into the same difficulty as in Issue No. 2. In a conciliation proceedings held on October 23, 1955 in which representatives of the Labour Union and the Management participated it was agreed by the parties that the pay scales etc., should be settled by a standardisation committee. Sri K. Karunakaran who is the President of the Staff Association now and who was the President of the Labour Union then is a signatory to the settlement. Again on October 5, 1956 another conciliation conference considered the same question. It was agreed by the representatives of labour and management that the wages, salaries, etc., should be revised after the fixation of standards by the Textile Tripartite Committee constituted by Government. The Management urge that this settlement is legally binding on the members of the Staff Association as well. Be that as it may, I hold that the revision of remuneration and other facilities are inseparably connected with the fixation of work-loads and standards. Besides the Labour Union has also raised the question of wage revision again. Therefore, to increase the pay of one section of workmen alone would not be desirable. I would urge the Textile Industrial Relations Committee to expedite the fixation of standards and wages. In the light of the above, I do not find my way to award any interim relief.

P. N. KRISHNA PILLAI,
Arbitrator.

25th May 1957.

Gazette No. 25 dated 18th June 1957.
PART I.

Labour and Local Administration Department

NOTIFICATION

No. L. Dis. 9086/57/L & LAD.

Dated, Trivandrum, 11th June 1957.

The award of the Industrial Tribunal, Alleppey in respect of the dispute between the Management of M/s. Devi Tile Works, Mynagapalli (*via*) Karunagapally and their workmen represented by the Karunagapally Taluk Tile Workers Union, Mynagapalli North (*via*) Karunagapally received by Government on 7th June 1957 is hereby published under Section 17 of the Industrial Disputes Act, 1947 (Central Act XIV of 1947).

By order of the Governor,
P. I. Jacob,
Secretary.

Before the Industrial Tribunal, Alleppey

Present

Sri K. Shahul Hameed

In

INDUSTRIAL DISPUTE No. 48 OF 1956

Between

THE MANAGEMENT,

Of M/s. Devi Tile Works, Mynagapalli (*via*) Karunagapally.

And

THE WORKMEN

Of the abovesaid concern represented by the Karunagapally Taluk Tile Workers Union, Mynagapalli North (*via*) Karunagapally.

Representation: —

For Management Sri N. I. Thomas, Advocate, Alleppey.
For Union Sri B. S. Krishnan, Advocate, Alleppey.

AWARD

1. The Government of the former T. C. State by their order L2-25503/55/DD dated 7-12-1955 had originally referred the abovesaid industrial dispute to the Industrial Tribunal Trivandrum for adjudication and it was pending there as I. D. 21/55. Subsequently after the constitution of this Tribunal the selfsame dispute was referred to me by order No. L. Dis. 25503/55/DD dated 17-5-1956 for the purpose of continuing the adjudication in respect of the following matters.

Are the workers entitled to receive any Dearness Allowance? If so what should be the rate of such allowance payable and from which date?

2. On receipt of the order of reference I had registered the dispute as I.D. 48/56 and issued summons for parties on 19-3-1956. The parties entered appearance on 4-6-1956. Before the Trivandrum Tribunal, only the claim statement by union had been filed. Still the parties agree in writing that they were prepared and willing to continue the proceedings before me from the stage where it was left. Accordingly the management had filed their counter on 19-6-1956. The union have examined five witnesses WW1 to WW5 and marked Exts. W1 to W2. The Management had not examined any witness. They have marked one document Ext. E1.

3. The contentions of parties briefly stated are these. The Union submitted that the wages and allowance payable to the workers attached to the Devi Tile Works, Mynagapalli is far below those in other Factories in the Quilon Taluk and its suburbs and that their present rate is totally inadequate to meet their bare necessities of life. While in other Tile Factories in the Quilon Town a reasonable dearness allowance is being paid to workers, there is no such provision in the Devi Tile Works. The cost of living in Quilon Taluk taken as a whole is more or less the same as that in Karunagapally and so the workers of Devi Tile Works are entitled to get the same rate of Dearness allowance paid in the other Tile Factories of Quilon Taluk. Therefore the union prayed that (a) for every worker getting a basic wage less than 12 as. per day Dearness allowance at the rate of Rs. 1-8-0 be given per day; (b) for all other workers Dearness allowance at the rate of Rs. 1-6-0 per day be given; and (c) that the monthly total of Dearness allowance payable to the groups of workers coming under (a) and (b) above may not fall below Rs. 35 in any case. The Union also urged that Dearness allowance shown at the above rate be made enforceable from 1st January 1953 and that arrears of Dearness allowance calculated on that basis be given to all the workers concerned. As against these the management contended as follows. There is provision for payment of a reasonable Dearness allowance to the workers in the Devi Tile Works. Each worker is paid Dearness allowance at the rate of Re. 1 per day of work. This is in addition to the daily rate of basic wages which ranges from 10 as. to Re. 1-4-0 per head. The Devi Tile Works is situated in Mynagapalli a rural area in Karunagapally Taluk. The cost of living in Mynagapalli and other parts of Karunagapally Taluk are considerably less than that in Quilon. So the rate of dearness allowance payable to workers in Mynagapalli need not be on a par with that in Quilon. It must necessarily be much less. The demand of the union that minimum of monthly total of dearness allowance be fixed is not allowable. The wages of the workers are paid on a daily rate. Dearness allowance as well as basic wages shall not be granted for days on which no work is done by the worker. They can be paid only for days on which the worker does his work. There is no justification in demanding Dearness allowance with retrospective effect. If this prayer is granted, the management has no capacity to pay as even otherwise this industry is in a

declining stage. In the circumstances the management stressed that the claim of the Union has to be dismissed with costs.

4. When the case came up for evidence and hearing on 29-5-1957 both parties presented their case before me. It seemed that their differences were not very wide and that they could compose them only if there was a spirit of give and take. This they showed and drew up the following compromise deed and presented it in court duly signed.

ആലപ്പുഴ ഇൻഡസ്ട്രിയൽ ട്രൈബ്യൂണൽ മുമ്പാകെ

1956-ലെ I. D. No 48

മേൽനമ്പരിൽ തൊഴിൽ ഉടമ, മണ്ണഞ്ചേരി ദേവി കൊയർ വർക്ക്സ് ഉടമസ്ഥൻ, കെ. കേശവൻ അവർകളുടെ മുക്ത്യാർകാരൻ ആലപ്പുഴ പകുതിയിൽ ഏത്രക് മുറിയിൽ കുന്നപ്പള്ളി വീട്ടിൽ പരമേശ്വരൻ പിള്ള പത്മനാഭപിള്ളയും, മണ്ണഞ്ചേരി ദേവി കൊയർ വർക്ക്സ് യൂണിയൻ സിക്രട്ടറി പി. രാമകൃഷ്ണനും കൂടി ബോധിപ്പിക്കുന്ന മെമ്മോറാണ്ടം.

വിവാദവിഷയത്തിൽ കക്ഷികൾ തമ്മിൽ താഴെ പറയുന്ന വ്യവസ്ഥ പ്രകാരം പറഞ്ഞു തീർന്നിരിക്കുന്നു.

1. 1953 ഏപ്രിൽ മാസം മുതൽ 1957 മാർച്ച് 31-ാംനു വരെയുള്ള D. A. ആലപ്പുഴ ഇൻഡസ്ട്രിയൽ ട്രൈബ്യൂണലിലെ 1951-ലെ ഒന്നാംനമ്പർ കേസിൽ തീർപ്പ് ഇടതു വന്നിട്ടുള്ള അവാർഡനുസരിച്ച് കൊടുത്തുകൊള്ളാമെന്ന് മാനേജ്മെന്റ് സമ്മതിച്ചിരിക്കുന്നു. (50 %).

2. 1953 ഏപ്രിൽ മുതൽ മാർച്ചുമാസം വരെ മൊത്തം കിട്ടുന്ന D. A. യുടെ 50% (അൻപതു) നാലായി ഭാഗിച്ച് ഓരോ ഭാഗവും 1957 ജൂൺ, ജൂലൈ, ആഗസ്റ്റ്, സെപ്റ്റംബർ ഈ മാസങ്ങളിൽ തൊഴിലാളികൾക്ക് കൊടുത്തു തീർക്കുന്നതാണ്.

3. 1957 ഏപ്രിൽമാസം മുതലുള്ള D. A. അതാതു മാസത്തെ ശമ്പളത്തിന്റെ കൂടെ കൊടുത്തുകൊള്ളാമെന്നും മാനേജ്മെന്റ് സമ്മതിക്കുന്നു.

4. മേൽപ്രകാരമുള്ള വ്യവസ്ഥകൾ യൂണിയൻ സ്വീകരിക്കുകയും ചെയ്യുന്നു.

മാനേജ്മെന്റിനുവേണ്ടി—

പരമേശ്വരൻപിള്ള പത്മനാഭപിള്ള (ഒപ്പ്)

അഡ്വക്കേറ്റ്, എൻ. ഐ. തോമസ് (ഒപ്പ്)

യൂണിയനുവേണ്ടി—

ജനറൽ സെക്രട്ടറി, പി. രാമകൃഷ്ണൻ (ഒപ്പ്)

യൂണിയൻ അഡ്വക്കേറ്റ്, ബി. എസ്. കൃഷ്ണൻ (ഒപ്പ്)

ആലപ്പുഴ,
29-5-1957.

5. I accept the compromise as the terms are just, fair and free. Hence I pass this award in terms thereof. No order as to costs. This award will come into operation from the date of its publication in the official Gazette.

K. SHAHUL HAMEED,
Industrial Tribunal.

Alleppey,
5-6-1957.

APPENDIX.

Wintess for the Management—Nil.

Exhibits for the Management.

Ext. E1 Strike notice dated 25-11-1956 by the workers.

Witness for the Union.

WW1	Kunju Pillai
WW2	K. P. John.
WW3	O. Sadanandan
WW4	Janardanan Pillai
WW5	P. Rama Krishnan

Exhibits for Union.

Ext. WW1	Memorandum of settlement dated 15-12-1956.
Ext. WW2	Demands of the Union dated 4-10-1955 to the Management Devi Tile Works.

Gazette No. 25 dated 18th June 1957.
PART I

Labour and Local Administration Department

NOTIFICATION.

No. L. [Dis.] 8742/57/L & LAD.

Dated, Trivandrum, 8th June 1957.

The award of the Industrial Tribunal, Alleppey in respect of the dispute between Sri T. M. Abdulkadir Musaliyar, Managing Proprietor, Ranimudi Tea Estate, Division No. I, Peermade, and their workmen represented by the High Range Estate Employee's Association, Pambanar, Peermade P. O., received by Government on 3-6-1957 is hereby published under Section 17 of the Industrial Disputes Act, 1947 (Central Act XIV of 1947).

By order of the Governor,
P. I. Jacob,
Secretary.

Before the Industrial Tribunal, Alleppey.

Present:

Sri K. Shahul Hameed

In

INDUSTRIAL DISPUTE No. 150/1956.

Between

Sri T. M. ABDULKADIR MUSALIYAR,
Managing Proprietor, Ranimudi Tea Estate.
Division No. I, Peermade.

And

THE WORKMEN

of the above estate represented by the
High Range Estate Employers Association,
Pambanar, Peermade P. O.

Representation :—

For Management—Sri M. K. Abdulkader, Advocate, Kottayam.

For Union—Sri B. S. Krishnan, Advocate, Alleppey.

AWARD.

1. In exercise of the powers conferred by Section 10 (1) C of the I. D. Act 1947 (Central Act XIV 1947) the Government of Kerala State by order No. L. Dis. 26041/56/DD dated 17-11-1956 referred the above said industrial dispute to this Tribunal for adjudication. The points to be adjudicated as mentioned in the annexure to the order of reference are these.

Whether the discharge of the four workers mentioned below are justifiable? If not justifiable, to what reliefs are they entitled?

G. 2196.

Name of workers : 1. C. S. Kunjappen,
2. C. S. Thampy,
3. Rosa, and
4. Chinna.

2. On receipt of the order of reference I took cognisance of the dispute as I. D. 150/56 on my file and issued summons for parties on 20-11-1956. The parties entered appearance on 6-12-1956. The union filed their claim statement on 12-2-1957. Their contentions were as follows. The workers mentioned above were discherged on 7-6-1953 by the employer improperly and unjustifiebly. The reasons for the discharge were not made known either to the workers concerned or to the union to which they belonged. They are not guilty of any misconduct under the stending orders. No offence punishable under the standing orders was committed by them. No explanation was asked for ; no cherge sheet was framed ; no enquiry conducted. The management has violated all principles of natural justice. The discharge was definitely motiveted by victimisation. Hence it was prayed thet all the four workers be ordered to be reinsteted with all their back wages and continuity of service. The manegement filed their counter on 22-4-1957. They contended that they had received written complaints ageinst the workers mentioned ebove from co-workers of the Estete on 4-5-1953, 8-5-1953 and 14-5-1953 alleging riotous and disorderly behaviour in the premises of the estate, and acts subversive of discipline and instigating other workers to stop work. It wes also alleged that the above mentioned workmen have forged the signatures of certein other co-workers in petitions forwarded to authorities. Charge sheets were framed egainst them and due enquiry wes conducted as a result of which it wes found that ell of them were guilty ; Hence their discharge was legal, proper and justifieble. On these grounds the workmen are not entitled to any relief and that their claims should be negatived with costs.

3. When the cese came up for evidence on 24-5-1957 it was submitted that the parties have reached a settlement and they filed the following petition in court signed by the parties themselves.

BEFORE THE INDUSTRIAL TRIBUNAL, ALLEPPEY.

Industrial Dispute No. 150/1956.

In the metter of the above dispute, since the parties have reeched a settlement on the basis of the following terms, it is prayed that the Hon : Tribunal may be pleased to pass an award in terms indicated herein-under.

1. The discharge of workers Servasri C. S. Kunjappan and C. S. Thampy stand good and the union egrees to their discharge. These two workers will be peid their belance wages if any, plus Rs. 50 each as an ex-gratia peyment, in full settlement.

2. The other two workers mentioned in the annexure *viz.* Rosa and Chinne, will be reinsteted without beck wages and

with continuity of service. But these two workers will not be given any house accommodation within the estate.

It is prayed that an award may be passed on the basis of the above terms.

24-5-1957.

(Sd.)
P. A. CHANDY,
Vice-President,
High Range Estate Employees Union.

(Sd.)
B. S. KRISHNAN,
Advocate, for Union.

(Sd.)
M. K. ABDULKADER,
Advocate for Management.

(Sd.)
T. A. MOHAMMED MUSTAFFA,
Manager,
Ranimudi Tea Estate, Division No. 1.

4. The terms are fair and reasonable. I accept the compromise and pass this award in terms indicated therein. The management is directed to implement the terms of the agreement within fifteen days of the coming into operation of this award if they have not already done so. No order as to costs. This award will come into operation from the date of its publication in the official Gazette.

Alleppey,
29-5-1957.

K. SHAHUL HAMEED,
Industrial Tribunal.

Gazette No. 25 dated 18th June 1957.
PART I.

Labour and Local Administration Department

NOTIFICATION.

No. L. Dis. 9085/57/L&LAD.

Dated, Trivandrum, 11th June 1957.

The award of the Industrial Tribunal, Alleppey under section 33A of the Industrial Disputes Act 1947 in respect of the dispute between the management of M/s Devi Tile Works, Mynagapally, Karunagapally and their workmen Shri S. Sadasivan and twelve others received by Government on 7th June 1957 is hereby published under Section 17 of the Industrial Disputes Act, 1947 (Central Act XIV of 1947).

By order of the Governor,
P. I. JACOB,
Secretary.

Before the Industrial Tribunal, Alleppey

Present:

SRI K. SHAHUL HAMEED.

In

INDUSTRIAL DISPUTE NO. 15 OF 1957.

Between

Sarvasri (1) S. Sadasivan, (2) K. Kesavan, (3) K. Viswambharan, (4) P. Bhaskaran Pillai, (5) R. Janardhanan Pillai, (6) P. Divakaran, (7) S. Vasudevan Pillai, (8) P. Janardhanan Pillai, (9) N. Bhaskaran Pillai, (10) M. Abdul Raheman, (11) M. Kochuvava Kunju, (12) K. Madhavan Pillai and (13) P. Kesava Pillai all workmen of Devi Tile Works, Mynagapally Karunagapally. (Complainants).

And

THE MANAGEMENT

of M/s Devi Tile Works, Mynagapally, Karunagapally (Opposite Party)

Representation.—

For complainants Sri B. S. Krishnan, Advocate, Alleppey.
For management Sri N. I. Thomas, Advocate, Alleppey.

AWARD.

1. This is a complaint under Section 33A of the I. D. Act 1947. The above said thirteen workmen of M/s Devi Tile Works, Myngapally are the complainants. The complaint was filed on 19-2-1957. The allegations in the complaint are these.

The abovesaid thirteen workmen were working in the Devi Tile Works, Mynagapally. They have been denied employment from 26-1-1957, without any reason whatsoever. They have not committed any misconduct nor have they been accused of any. This denial of employment is intended to deleat their just claims and resorted to as a retaliatory measure for their legitimate trade union activities This act of the management is in flagrant violation of the provisions of Section 33 of the I. D. Act 1947 in so far as Industrial Dispute No. 48 of 1956 in which both parties are concerned is pending before this Tribunal and that the management have not obtained express permission from this Tribunal for the step they have taken. Hence the complainants submitted that the denial of employment is unjustifiable and illegal and they prayed that they should be reinstated to their respective places with all arrears of wages and continuity of service. The complaint disclosed a *prima facie* case and so I took cognisance of the dispute as I. D. 15/57 and issued summons for the Employer. The Employer filed his objections on 13-3-57. His contentions were mainly these. The thirteen complainants have never been Factory Workers of Devi Tile Works. Consequent on the request made by them, a few of them were asked to perform casual items of work in the Factory premises such as removal of mud, levelling of ground etc. in the Factory compound. They were paid daily on account of sundry charges. The maximum number that is required for running the different sections in the Factory is thirty nine whereas forty four workers are already kept on the rolls. As a matter of fact five additional hands are retained and are being paid their wages. It is evident from this that the existing labour force in the factory is in excess of actual requirements. Moreover during the pendency of I. D. 48/56 the complainants have resorted to Satyagraha and other subversive tactics with the malicious motive of victimising the management. This act of the complainants is highly irregular and illegal. For the above reasons the Employer urged that the complaint is not maintainable either in law on facts and that it has simply to be dismissed with costs.

2. This case came up for evidence and arguments along with the main dispute I. D. 48/56 on 27-5-56. The main dispute was compromised on that day and the parties reached a settlement on this as well. Accordingly the following compromise deed signed by the parties was filed in court.

ആലപ്പുഴ ഇൻഡസ്ട്രിയൽ ട്രൈബ്യൂണൽ മുൻപാകെ

1957ൽ I. D. 15.

മേൽനമ്പരിൽ തൊഴിലുടമയും കരുനാഗപ്പള്ളി ടൈൽവർക്ക്സ് യൂണിയൻ സിക്രട്ടറിയും കൂടി ബോധിപ്പിക്കുന്ന രാജി ഹർജി.

മേൽനമ്പരിൽ 13 തൊഴിലാളികളെ വേലനൽകണമെന്ന് I. D. Act 33 A പ്രകാരം യൂണിയനിൽ നിന്നും കൊടുത്തിരുന്ന മേൽനമ്പർ ഹർജി താഴെ പറയുന്ന വ്യവസ്ഥകളുപ്രകാരം രാജി ആയിട്ടുള്ളതും, ഈ രാജിവ്യവസ്ഥയനുസരിച്ച് ഈ നമ്പരിൽ ഒരു അവാർഡുണ്ടാക്കാൻ അപേക്ഷയുള്ളതും ആകുന്നു.

മേൽനമ്പർ ഹർജിയിൽ പേരുവിവരം കാണിച്ചിട്ടുള്ള (13) പതിമൂന്നു തൊഴിലാളികളെ മേലിൽ ഒരാളെക്ക് ആഴ്ചയിൽ മൂന്നു ജോലിവീതം

കൊടുക്കുവാനുള്ളതെന്ന് തൊഴിലുടമയും, അങ്ങനെ കൊടുത്താൽ തർക്കം പിൻവലിച്ചു്, ഈ നമ്പർ ഹർജി രാജി ആക്കാമെന്ന യൂണിയൻസിക്രട്ടറിയും, യൂണിയനുവേണ്ടി സമ്മതിച്ചു ഈ രാജി ഒപ്പിട്ടിരിക്കുന്നു.

യൂണിയൻ സിക്രട്ടറി പി. രാമകൃഷ്ണൻ (ഒപ്പ്)

Advocate for Complainants—

B. S. Krisbnan (Sd.)

മാനേജ്മെൻറ്—പരമേശ്വരൻ പിള്ള പത്മനാഭപിള്ള (ഒപ്പ്)

Advocate for management—

N. I. Thomas (Sd.)

3. As the compromise is accepted I do not go Into the merits of tho case. I pass this award in terms of the compromise and direct tho managoment to carry out the torms promptly. No order as to costs. This award will come into operation from the date of its publication in the official Gazette.

Alleppey,
6-6-1957.

K. SHAHUL HAMEED,
Industrial Tribunal.

Gazette No. 25 dated 18th June 1957.
PART I

Labour and Local Administration Department
(Labour 'A')

NOTIFICATION

No. L. Dis. 9140/57/L&LAD

Dated, Trivandrum, 11th June 1957.

The award of the Industrial Tribunal, Alleppey in respect of the dispute between Sri Abraham Jacob, Ottathycal House, Pallam P. O., Kottayam and his workman Sri P. J. Varghese, and represented by the General Secretary, Kottayam Peedika Thozhilali Union, Kottayam received by Government on 6th June 1957 is hereby published under Section 17 of the Industrial Disputes Act, 1947 (Central Act XIV of 1947).

By order of the Governor,
P. I. JACOB,
Secretary.

Before the Industrial Tribunal, Alleppey.

Present:

SRI K. SHAHUL HAMEED

in

INDUSTRIAL DISPUTE No. 100 of 1956

Between

SRI ABRAHAM JACOB,

OTTATHYCAL HOUSE, PALLOM P. O., KOTTAYAM.

And

HIS WORKMAN SRI P. J. VARGHESE REPRESENTED BY THE GENERAL SECRETARY, KOTTAYAM PEEDIKA THOZHILALI UNION, KOTTAYAM.

Representation:

For Management: Sri T. K. Balakrishna Panicker, Advocate, Kottayam.

For Union: Sri K.P. Nainan, Vice President, represented by Sri K. P. M. Sheriff, Advocate, Alleppey.

AWARD.

1. In exercise of the powers conferred by Section 10(1)(c) of the I. D. Act of 1947 (Central Act XIV of 1947) the Government of the former T. C. State referred the abovesaid Industrial dispute to this tribunal for adjudication. The matters in dispute between the parties as mentioned in the annexure to the order of reference were these:

(i) Whether the discharge of Sri P. J. Varghese from the shop belonging to Sri Abraham Jacob is justifiable? If not justifiable to what relief is Sri Varghese entitled?

(ii) Whether any amount is due to Sri P. J. Varghese from his Employer Sri Abraham Jacob on account of deduction made from his wages? and If so, what is the amount?

2. On receipt of the order of reference I took cognisance of the dispute as I. D. 100/56 on my file and issued summons for parties on 27-7-56. The parties entered appearance on 14-8-1956. The union filed their claim statement on 3-9-56. The management put in their counter on 8-10-56. The union had examined five witnesses WW1 to WW5 and marked Ext. W1 to Ext. W2. The management had not led any evidence.

3. The contentions of parties may be briefly stated thus. According to the union Sri P. J. Varghese was appointed by Sri Abraham Jacob in his provision shop at Pallom on 10th Meenam 1110. He continued to be in the same shop till he had been discharged on 22nd September 1955. He has put in about twenty-one years of continuous service under the employer. He was taken in service on a monthly salary of Rs. 15. He has drawn that salary only for an year. From 1111 onwards he was paid Rs. 20 per mensem till 1114. From 1114 nnwards his salary has been increased to Rs. 25 and it remained sn till 1116. From 1116 onwards till the date of discharge his salary was at the rate of Rs. 35 a month. On the 22nd of September 1955 at about 4 p.m. all on a sudden the Employer flew into a rage and asked Sri P. J. Varghese to leave his services forthwith. Sri P. J. Varghese has not done anything to deserve such a punishment. No charge sheet was framed nor any enquiry conducted against him. At the time of discharge the Employer had to pay Rs. 90 to Sri P. J. Varghese on account of arrears of his salary. In the circumstances the discharge was highly improper and opposed to all canons of natural justice. Therefore the union prayed that he should be reinstated with his back wages and continuity of service. As against this the management raised the following contentions. Sri P. J. Varghese was appointed in the Provtsion Shop only on 10th Medom 1110 and not on 10th Meenom as put forward by the union. His monthly salary then was only Rs. 5 and it continued as such till 1115. Then it was raised to Rs. 7-8-0 and it remained the same till 1120 when it was again raised to Rs. 10. This rate remained steady till 1122. In 1122 Sri P. J. Varghese voluntarily left the services of the Employer of his own free will and he was taken in the service of one Mani, Kanlanikulam where be worked till 1952. In 1952 pursuant to the persistent representation made by his wife, the Employer took pity on him and re-employed him on a daily wage of Re. 1 plus a monthly allowance of Rs. 10. Due to the lifting of the control by Government on food stuffs the Employer closed down his provision shop in 1954 but allowed Sri P. J. Varghese to continue on his monthly allowance. On 22-9-55 the Employer questioned Srl P. J. Vargbese about his misconduct in colluding with a stranger whn put up a shed in front of his shop causing considerable obstruction. Sri P. J. Varghese got annoyed on being questioned, lost his temper, abused the Employer down right and left him for good. Only a sum of

Rs. 25 was outstanding in his account as arrears of pay at the time of his leaving which amount the employer is prepared to pay him. On these grounds the management pleaded that Sri P. J. Varghese is not entitled to any other relief and that his claims are to be rejected with costs.

4. The union had closed their evidence and the case stood posted to 23-5-57 for the management to lead theirs. On that day I heard both parties. It appeared to me that that there was much common ground. Both parties showed a willingness to compromise. Accordingly the following deed of compromise was drawn up and the parties signed it in my presence. As this award is based on the compromise it is extracted below.

Before the Industrial Tribunal, Alleppey.

INDUSTRIAL DISPUTE NO. 100 of 1956.

Between

Sri Abraham Jacob, Ottathaickal House, Pallom P. O., Kottayam.

And

Workman: P. J. Varughese represented by Vice President, Kottayam Peetika Thozhilali Union, Kottayam.

This Dispute is compromised between the parties on the following terms:

1. Sri P. J. Varughese received to-day the sum of Rs. Three-hundred and fifty one only (351) in full and final settlement of all his claims from his employer Sri Abraham Jacob.

2. That the abovesaid Sri P. J. Varughese voluntarily agrees to retire from the services of the abovesaid Abraham Jacob on receipt of the abovesaid sum and agrees that he will not raise any dispute in future regarding his services under this employer.

The parties pray that an award be passed in terms indicated above.

Sri Abraham Jacob, Employer	(Sd.)
Advocate for the Management T. K. Balakrishna Panicker	(Sd.)
Sri P. K. Ninan, Vice President of the Union	(Sd.)
Sri K. P. M. Sheriff, Advocate for the Union	(Sd.)

Dated this 23rd May 1957.

5. The terms are fair and reasonable. The amount of Rs. 351 was also paid in my presence. Therefore I accept the compromise and pass this award in terms thereof. I make no order as to costs. This award will come into operation from the date of its publication in the official Gazette.

K. SHAHUL HAMEED,
Industrial Tribunal.

Alleppey,
5-6-1957.

APPENDIX.

Witness for management—Nil.

Exhibits for management—Nil.

Witness for the Union—

WW1. K. P. Nainan,
WW2. A. J. Mathew,
WW3. T. Rama Varma Thirumalpad.
WW4. P. J. Varghese,
WW5. T. C. Mani.

Exhibits for the Union—

Ext. E1. Letter dated 19-10-55 from the Labour Officer, Kottayam to Sri P. J. Varughese, Parekkadavil Veedu.

Ext. E2. Letter dated 23-11-55 from the Labour Officer, Kottayam to Sri Abraham Jacob, Ottathaickal Veedu.

Ext. E3. Copy of Minutes of discussion held at the office of the Labour Officer, Kottayam on 30-11-55.

Ext. E4. Letter dated 21-12-55 from the Labour Officer, Kottayam to Sri Abraham Jacob.

Ext. E5. Letter dated 8-3-56 from the Asst. Labour Commissioner, Kottayam to Sri Abraham Jacob.

Ext. E6. Letter No. B. 143/56 dated 20-4-56 from Asst. Labour Commissioner, Kottayam to Sri P. J. Varughese.

Ext. E7. Letter dated 25-4-56 from Abraham Jacob to the Asst. Labour Commissioner, Kottayam.

Ext. E8. Letter dated 3-5-1956 from Asst. Labour Commissioner, Kottayam to Sri Abraham Jacob.

Ext. E9. Letter dated 4-12-54 from Sri Abraham Jacob to Mathachan.

Ext. E10. Letter dated 31-7-54 from Abraham Jacob to Mathachan.

Ext. E11. Chit dated 11-4-54 from Pappachan to Kunjootty.

Gazette No. 25 dated 18th June 1957.
PART I Section i.

GOVERNMENT OF KERALA

Law Department

NOTIFICATION

No. LD (b) 2-3445/57/Law.

Dated, Trivandrum, 10th June 1957.

The following Act which was recently passed by the Houses of Parliament and published in the Gazette of India, Extraordinary, Part II, Section 1, dated the 29th May, 1957, is hereby republished for general information. The Act as passed by the Houses of Parliament received the assent of the President on the 27th May, 1957.

By order of the Governor,
P. Narayanaswami,
Additional Secretary.

THE PROVISIONAL COLLECTION OF TAXES (TEMPORARY AMENDMENT) ACT, 1957

(ACT No. 12 of 1957)

An

ACT

to amend the Provisional Collection of Taxes Act, 1931, *for a temporary* period.

Be it enacted by Parliament in the Eighth Year of the Republic of India as follows:—

1. *Short title.* This Act may be called the Provisional Collection of Taxes (Temporary Amendment) Act, 1957.

2. *Temporary amendment of sections 4 and 5, Act 16 of 1931.* Where a Bill introduced in Parliament during the period commencing on the 15th day of May, 1957, and ending with the 31st day of December, 1957, contains a declared provision as defined in section 2 of the Provisional Collection of Taxes Act, 1931, sections 4 and 5 of that Act shall have effect in relation to such Bill as if for the words "sixtieth day" in clause (c) of sub-section (2) of section 4 and in sub-section (*1*) of section 5, the words "one hundred and twentieth day" had been substituted.

THE CENTRAL SALES TAX (KERALA) RULES, 1957.

NOTIFICATION

HI-694/57/RD. *Dated, Trivandrum, 15th June 1957.*

In exercise of the powers conferred by sub-sections (3) and (4) of Section 13 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) the Government of Kerala hereby make the following rules, namely: —

1. These rules may be called the Central Sales Tax (Kerala) Rules, 1957.

2. In these rules unless the context otherwise requires—

(a) 'Act' means the Central Sales Tax Act, 1956 (Central Act 74 of 1956);

(b) 'Assessing Authority' means the assessing authority under the General Sales Tax Law for the time being in force in the State of Kerala ;

(c) 'Central Sales Tax Rules' means the rules passed by the Central Government under sub section (1) of Section 13 of the Act ;

(d) 'Form' means a form appended to these rules ;

(e) 'Registering authority' means the authority specified under sub-section (1) of Section 7 of the Act ;

(f) 'Sales Tax Rules' means the rules made by the State of Kerala under sub-sections (3) and (4) of Section 13 of the Act ;

(g) 'Section' means a section of the Act ;

(h) 'State' means the State of Kerala.

3. The Deputy Commissioner of Agricultural Income Tax and Sales Tax shall publish in the Kerala Gazette a list of the names and addresses of dealers registered under Section 7 of the Act together with a description of the goods covered by the certificate of registration in Form I. Any addition, omission or alteration to the list shall be similarly published as soon as such addition, omission or alteration comes to his notice.

4. The Deputy Commissioner of Agricultural Income Tax and Sales Tax shall publish in the month of May each year, a consolidated list containing particulars of the dealers registered under Section 7 of the Act or whose registration has been amended or cancelled during the previous year. The list shall be in alphabetical order for the registration, amendment and cancellation effected by each registering authority.

5. (1) Every dealer registered under Section 7 of the Act and every dealer liable to pay tax under the Act shall keep and maintain separately, a true and correct account in one of the following languages, *viz.*, Malayalam, Tamil, Kannada, Gujarathi or English showing the goods sold and bought by him and the value thereof, in respect of the transactions under the Act. He shall maintain an account showing the day-to-day purchase, sales, deliveries and stocks of each kind of goods.

(2) Every such dealer shall in respect of each transaction under the Act prepare in duplicate a voucher showing the date of transaction, the name, address, registration number, if any, and the State of Registration, of both the seller and the purchaser, the sale price, quantity and description of goods, and issue the original thereof to the buyer. The voucher shall also specify the mode of despatch and delivery of goods with appropriate details.

(3) The vouchers of each kind shall be serially numbered, separately.

(4) Every dealer shall maintain all vouchers relating to stocks, purchases, sales and deliveries relating to all transactions under the Act for a period of three years after the close of the year to which they relate.

(5) Every such dealer shall keep current books of account at the place or places of business.

(6) Every dealer shall maintain separate accounts in respect of goods liable to different rates of tax under Section 8 of the Act.

6. (1) Every dealer registered under Section 7 of the Act and every dealer liable to pay tax under the Act shall submit a return of all his transactions including those in the course of export of the goods out of the territory of India in Form II together with the connected declaration forms so as to reach the assessing authority on or before the 20th of each month showing the turnover for the preceding month and the amount or amounts collected by way of tax together with proof for the payment of tax due thereon under the Act.

(2) Every such dealer who discontinues his business during the course of the year shall submit to the assessing authority concerned within 30 days of such discontinuance a return in Form II in the manner prescribed in sub-rule (1) for the month in which his business was discontinued.

(3) The return in Form II so filed shall subject to the following sub-rule be provisionally accepted.

(4) If no return is submitted in respect of any month before the 20th day of the succeeding month or if the return is submitted without proof for the payment of the full amount of the tax payable or if the return submitted appears to be incorrect or incomplete the assessing authority shall after making such enquiry as he considers necessary and after giving the dealer an opportunity of proving the correctness and completeness of the return where one has been submitted, determine the turnover to the best of his judgment and provisionally assess the tax or taxes payable for the month and shall serve upon the dealer a notice in Form III and the dealer shall pay the sum demanded at the time and in the manner specified in the notice.

(5) After the close of the year the assessing authority shall after such scrutiny of the accounts and after such enquiry as he considers necessary satisfy himself that the return or returns filed are correct and complete and finally assess under a

single order the tax or taxes payable under the Act for the preceding year or for the year to which the return submitted relates as the case may be, provided that if no return or returns have been submitted by the dealer as required by sub-rules (1) and (2) or if any return or returns submitted by him appear to the assessing authority to be incorrect or incomplete the assessing authority shall, after making such enquiry as he considers necessary and after giving the dealer an opportunity of proving the correctness and completeness of the return submitted by him, determine the turnover to the best of his judgment and finally assess under a single order the tax or taxes payable under the Act for the preceding year or the year concerned. Such action may be taken in respect of a dealer who discontinues his business during the course of a year soon after such discontinuance.

(6) If, on final assessment made under sub-rule (5), any sum is still due from the dealer, a notice in Form IV shall be issued and, if any sum is due to the dealer, a notice in Form V shall be served upon the dealer.

(7) If, for any reason, the whole or any part of the turnover of business of a dealer has escaped assessment to tax in any year, the assessing authority may at any time within three years next succeeding that to which the tax relates, determine to the best of his judgment the turnover which has escaped assessment and assess the tax payable on such turnover after issuing a notice to the dealer and after making such enquiries as he considers necessary.

(8) If, for any reason, any tax has been assessed at too low a rate in any year, the assessing authority may, within three years next succeeding that to which the tax relates, revise the assessment after issuing a notice to the dealer and after making such enquiry as he considers necessary.

(9) An assessing authority may, at any time within three years from the date of any order passed by him, rectify any mistake apparent from the record:

Provided no such rectification which has the effect of enhancing the assessment shall be made unless the assessing authority has given a notice to the dealer of the intention to do so and has allowed him a reasonable opportunity of being heard.

(10) The powers under sub-rules (7), (8) and (9) can be exercised by an assessing authority even though the original assessment, if any, passed in the matter has been the subject-matter of an appeal or revision.

7. Any Officer not below the rank of an assessing authority may require any dealer carrying on inter-State Sales or purchases, to produce before him the accounts and other documents and to furnish any other information relating to such business.

8. All accounts and registers maintained by registered dealers, the goods in their possession and their offices, shops, godowns, vessels or vehicles shall be open to inspection at all

reasonable time by such officers who have been authorised to exercise similar powers under the General Sales Tax Law for the time being in force in the State of Kerala.

9. Any Officer duly authorised under the General Sales Tax Law for the time being in force in the State of Kerala in this behalf shall have powers to enter at all reasonable times for the purpose of searching for any such books, accounts or documents kept or suspected to be kept in any office, shop, godown, vessel, vehicle or any other place in which business is done.

10. If any officer not below the rank of an assessing authority, has reason to suspect that any dealer is attempting to evade the payment of any tax or fee due from him under the Act, he may, for reasons to be recorded in writing, seize such accounts registers or documents of the dealer, as may be necessary and shall grant a receipt for the same. The Officer who seizes such accounts, registers or documents shall return them within ten days from the date of seizure unless they are required for prosecution.

11. (1) A registered dealer, who wishes to purchase goods from another such dealer on payment of tax at the rate applicable under the Act to sales of goods by one registered dealer to another, for the purpose specified in the purchasing dealers certificate of registration shall obtain from the Registering authority a blank declaration form prescribed under rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 for furnishing it to the selling dealer. Before furnishing the declaration to the selling dealer the purchasing dealer, or any responsible person authorised by him in his behalf, shall fill in all required particulars in the Form, and shall also affix his signature in the space provided in the Form for this purpose. Thereafter, the counterfoil of the Form shall be retained by the purchasing dealer and the other two portions marked 'Original' and 'duplicate' shall be made over by him to the selling dealer:

Provided that no single declaration shall cover more than one transaction of sale, except in cases where the total amount covered by one declaration is equal to or less than Rs. 5000 or such other amount as the State Government may, by a general order, notify in the official Gazette.

(2) A registered dealer who claims to have made a sale to another registered dealer shall, in respect of such claim, attach to his return to the assessing authority the portion marked 'Original' of the declaration received by him from the purchasing dealer. The assessing authority may, in its discretion, also direct the selling dealer to produce for inspection the portion of the declaration marked 'duplicate'.

(3) No purchasing dealer shall give, nor shall a selling dealer accept, any declaration except in a Form obtained by the purchasing dealer, on application, from the Registering authority and not declared obsolete and invalid by the Board of Revenue, Kerala State under the provisions of sub-rule (10).

(4) Every Declaration Form obtained from the Registering Authority by a registered dealer shall be kept by him in safe custody and he shall be personally responsible for the loss, destruction or theft of any such form or the loss of Government revenue, if any, resulting directly or indirectly from such theft or loss.

(5) Every registered dealer to whom any Declaration Form is issued by a Registering Authority shall maintain, in a register in Form VI a true and complete account of every such Form received from the Registering Authority. If any such Form is lost, destroyed or stolen, the dealer shall report the fact to the Registering Authority immediately, shall make appropriate entries in the remarks column of the register in Form VI, and take such other steps to issue public notice of the loss, destruction or theft as the Registering Anthority may direct.

(6) Any unused declaration forms remaining in stock with a registered dealer on the cancellation of his registration certificate shall be surrendered to tha Registering Authority.

(7) No registered dealer to whom a Declaration Form is issued by the Registering Authority shall, either directly or through any other person, transfer the same to another person except for the lawful purpose of sub-rule (1).

(8) A Declaration Form in respect of which a report has been received by the Registering Authority under sub-rule (5) shall not be valid for the purpose of sub-rule (1).

(9) The Board of Revenue, Kerala State shall from time to time publish in the Official Gazette the particulars of the declaration form in respect of which a report is received under sub-rule (5).

(10) The Board of Revenue, Kerala State may, by notification, declare that declaration forms of a particular series, design or colour shall be deemed as obsolete and invalid with effect from such date as may be specified in the notification.

(11) When a notification, declaring declaration forms of a particular series, design or colour, obsolete and invalid, is published under sub-rule (10) all registered dealers shall on or before the date with effect from which the declaration forms are so declared obsolete and invalid, surrender to the Registering Authority all unused declaration forms of that series, design or colour which may be in their possession and obtain in exchange such new declaration forms as may be substituted for the declaration forms declared obsolete and invalid:

Provided that new declaration forms shall not be issued to a dealer until he has rendered account of the old declaration forms lying with him and returned the balance, if any, in his hand to the Registering Authority.

12. Every dealer liable to registration under the Act and who is an undivided Hindu Family, an Association or Club, Society, Firm or Company or who carries on business as a guardian or trustee or otherwise on behalf of another person shall along with he application for registration send to the Registering Authority

a declaration in Form VII stating the name of the person who shall be deemed to be the Manager of such dealer's business for the purpose of the Act. All statements and returns submitted by such Manager shall be binding on the dealer. Such declaration may be revised from time to time.

13. If at any time a dealer liable to pay tax under the Act :

(a) discontinues or sells or otherwise disposes of the whole or any part of any business carried on by him, or

(b) changes his place of business, or

(c) changes the nature of any business carried on by him, he shall notify the fact to the Registering Authority within thirty days thereafter.

14. Any person who contravenes any of the provisions of these rules shall on conviction by a Magistrate of the First Class, be liable to a fine which may extend to five hundred rupees and if the offence is a continuing offence, with a daily fine which may extend to fifty rupees for every day during which the offence continues.

By order of the Governor,

M. K. Devassy,

Revenue Secretary.

FORM I

[*Rule 3*]

Sl. No.	Name and address of the Registered dealer	Name of the Proprietor, Manager or Director	Location of place or places of business	Date of Registra-tion	Registration certi-ficate Number	Name of Office registered	Goods covered by the dealer's certificate of registration		Other goods if any in which the dealer carries on business	Remarks.
							For purposes of manufacture and/or for use in the execution of a contract	For resale		

FORM II

Form of return under Rule 6 (1) of the Central Sales-tax (Kerala) Rules, 1957

Return for the period from to

Registration mark and No.

Name of the dealer ..

Status (whether individual, Hindu undivided family, association, club, firm, company, guardian or trustee).

Style of the business ..

1. Gross amount received or receivable by the dealer during the period in respect of sales of goods. Rs. nP.

Deduct—

(i) Sales of goods outside the State (as defined in Section 4 of the Act). Rs. nP.

(ii) Sales of goods in the course of export outside India (as defined in Section 5 of the Act)

2. Balance—Turnover on inter-State sales and sales within the State

Rs. nP.

Deduct—Turnover on sales within the State

3. Balance—Turnover on inter-State sales

Rs. nP.

Deduct—Cost of freight, delivery or installation when such cost is separately charged

4. Balance—Total turnover on inter-State sales. Rs. nP.

5. Goodswise break-up of above

A. Declared goods—

(i) sold to registered dealers on prescribed declaration (vide declaration attached)

(ii) sold otherwise

B. Other goods—

(i) sold to registered dealers on prescribed declarations (vide declarations attached)

(ii) sold otherwise

Total

6.	(i)	Taxabla at	per cent	Rs.	on which tax amounts to	Rs.
	(ii)	Do.	do.	Rs.	do.	Rs.
	(iii)	Do.	do.	Rs.	do.	Rs.
	(iv)	Do.	do.	Rs.	do.	Rs.
	(v)	Do.	do.	Rs.	do.	Rs.
	(vi)	Do.	do.	Rs.	do.	Rs.

7. Total tax payable on Rs. amounts to Rs.

8. Tax paid, if any with details regarding manner of payment. Rs. nP.

9. Balance due/excess paid, if any

1. I enclose with this return the original copy of each of tha declarations received by me in respect of sales made to registered dealers, together with a signed list of such declarations.

2. I declare that the statements made and particulars furnished in and with this return are true and complete.

Place : Signature

Date : Status

ACKNOWLEDGMENT

Received from a dealer possessing Registration Certificate No. a return of sales-tax payable by him for the period from to with enclosures mentioned therein

Place :

Date : *Receiving Officer.*

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FORM III

Notice of Provisional Monthly Assessment and Demand.

(See Rule 6 (4)

Assessment No. of 19

Registration No.

Sales Tax Officer

To

(Dealer)

Take notice that you have been provisionally assessed under the Central Sales Tax Act, 1956, to a tax of Rs. (Rupees (in words) only for the month of 19 and that after deducting the payment-(s) already made by you towards the tax for that month you have to pay a (further) sum of Rs. (rupees (in words) only. This amount shall be paid within twenty-one days from the date of service of this notice.

by crossed cheque in favour of the undersigned or

by remittance into the Government treasury at or

by demand draft or

crossed postal order

failing which the amount will be recovered as if it were an arrear of land revenue and you will be liable to fine as provided in rule 14 of the Central Sales-tax (Kerala) Rules, 1957.

Turnover as determined by the assessing authority in respect of

Nature of goods.	*Rate of taxes.*	*Turnover.*
(1)	(2)	(3)
	Total	

Place:

Date:

Note:—Where payment is made by cheque, the cheque shall be crossed and shall be such as under the Treasury Code is receivable by the Government Treasury concerned.

FORM IV

Notice of Final Annual Assessment and Demand.

(*See Rule* 6 (6).

Assessment No.
Registration No.

of 19

Sales Tax Officer.

To

(Dealer)

Take notice that you have been finally assessed under the Central Sales Tax Act 1956 to a tax of Rs. (rupees (in words) only for the year ending the 31st March 19 / the period up to and inclusive of the date of discontinuance of business and that, after deducting the total amount of the monthly payment (s) already made by you towards the tax for that year, you have to pay a (further) sum of Rs. (rupees (in words) only. This balance of tax shall be paid within twenty-one days from the date of service of this notice.

by crossed cheque in favour of the undersigned or

by remittance into the Government Treasury at or

by demand draft or

crossed postal order

failing which the amount will be recovered as if it were an arrear of land revenue and you will be liable to fine as provided in rule 14 of the Central Sales Tax (Kerala) Rules, 1957.

Turnover as determined by the assessing authority in respect of

Nature of goods.	*Rate of tax.*	*Turnover.*
(1)	(2)	(3)
Total		

Place:

Date:

Assessing Authority.

Note:—Where payment is made by cheque, the cheque shall be crossed and shall be such as under the Treasury Code is receivable by the Government Treasury concerned.

FORM V

Notice of final Assessment and refund order.

[*See rule* 6 (6)]

To

(Dealer)

Take notice that you have been finally assessed under the Central Sales Tax Act, 1956, to a tax of Rs. (Rupees (in words) only for the year ending the 31st March 19 . The total amount of tax paid by you already is Rs. (Rupees (in words) only that is Rs. in excess of the tax due.

2. The sum of Rs. paid by you in excess as stated above will be refunded to you if you apply in person or through an authorised agent within twentyone days from the date of receipt of this notice. If you do not do so, the amount will be credited towards the tax payable by you for the year.

or

You are requested to call at this office at an early date and take delivery of refund voucher for the sum specified above.

Turnover as determined by the assessing authority in respect of

Nature of goods.	*Rate of tax.*	*Turnover.*
(1)	(2)	(3)
	Total	....

Place:
Date:

Assessing Authority.

FORM VI

Register of Declaration Forms maintained under Rule 11(5) of the Central Sales-tax (Kerala) Rules, 1957.

Receipts				Issues										
Date of receipt	Authority from whom received	Book No.	Sl. No. to	Date of issue	Book No.	Sl. No.	Name and address of seller to whom issued	No. and date of order in respect of which issued	Description of goods in respect of which issued	Value of the goods	Sellers cash memo/chalan No. in reference to which issued	No. and date of railway receipt or other carriers chalan for the goods	Surrendered to (Sales-tax authority)	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

FORM No. VII

(Rule 12)

Declaration under Rule 12 of the Central Sales Tax (Kerala) Rules 1957.

I/We................of......................carrying on the business (es) known as..........at.............and other places in the State of Kerala as.............and liable to pay the tax under the Central Sales Tax Act, 1956, do hereby declare that I/We Shri/Shrimathi/Messrs................ (here give address) ....whose signature is appended below and who is **(mention here the status or designation) ....of the said concern shall be deemed to be the Manager of the said business (es) at...............for all places within the State of Kerala for the purpose of the said Act, and shall at all times, comply with the provisions of the said Act and the rules made thereunder:

Place　　　　Date　　　　Signature　　　　Status

**enter here one of the following as may be applicable: —

(a)	the guardian/trustee or	on behalf of
(b)	a Hindu Undivided family known as	"
(c)	an Association/Club/Society known as	"
(d)	a firm known as	"
(e)	a private limited company known as	"
(f)	a public limited company/Co-operative Society known as	"

The declaration shall be signed in the case of —

(i) a Hindu undivided family by its Manager;

(ii) an Association, Club or Society by its President or Chairman and the Secretary.

(iii) a firm by the partners having a total share not less than 50 per cent.

(iv) a private limited company by all its Directors or where there are no Directors, by the authorised representative of the Company nominated by the Chairman.

(v) a public limited Company or Co-operative Society by the Managing agents, or where there are no Managing Agents, by the Managing Directors or the Chairman of the Board of Directors and the Secretary.